



**Department of the Treasury
Internal Revenue Service**

Publication 5164 (Early Look)

**Test Package for Electronic Filers of
Affordable Care Act (ACA) Information
Returns (AIR) (Processing Year 2017)**

**Version 1.0
August 2016**

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1 Introduction

Publication 5164, Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR) Tax Year 2016 contains general and program specific testing information for use with ACA Assurance Testing System (AATS). AATS refers to both the process and the system used to test software and electronic transmissions prior to accepting Software Developers, Transmitters and Issuers into the AIR System. Software Developers are required to pass pre-defined AATS test scenarios for the forms that they will support. Transmitters and Issuers are required to pass one-time communication tests for the forms they will file.

AATS Test scenarios are available on irs.gov [Affordable Care Act Assurance Testing System \(AATS\) Information](#).

1.1 Background

In March 2010, Congress passed two pieces of legislation that the President later signed into law – the Health Care and Education Reconciliation Act of 2010 (HCERA) and the Patient Protection and Affordable Care Act (PPACA). The Health Care and Education Reconciliation Act of 2010 and the Patient Protection and Affordable Care Act are collectively referred to as the Affordable Care Act (ACA). As part of this law, insurers and certain employers are required to file new information returns with the Internal Revenue Service. The IRS will receive and process these information returns.

ACA Information Returns must be filed electronically if the Issuer or Applicable Large Employer is submitting 250 or more information returns of the same type.

1.2 References

The following guides/documents provide additional guidance for electronic filing through AIR:

- Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns (AIR) for Software Developers and Transmitters (Processing Year (PY) 2017)*
- Automated Enrollment for ACA Information Returns (AIR) External User Guide
- AIR Submission Composition and Reference Guide

These are the AIR web pages on irs.gov:

- [Affordable Care Act Information Returns \(AIR\) Program](#)
- [Affordable Care Act Information Returns \(AIR\) Assurance Testing System \(AATS\) Information](#)

1.3 Forms Covered by the Test Package

Below are the information returns that can be electronically filed for Tax Year (TY) 2016:

- Form 1094-B, *Transmittal of Health Coverage Information Returns*
- Form 1095-B, *Health Coverage*
- Form 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns*
- Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*

Most scenarios consist of a single Form 1094 and one or more Forms 1095. The exception is the correction scenario for Form 1094-C which must be submitted without 1095-Cs. Each transmission must

contain one or more complete test submissions. A single transmission cannot contain test submissions that include both Forms 1094/1095-B and Forms 1094/1095-C. Correction scenarios cannot be submitted with the original scenarios that are being corrected.

2 ACA Assurance Test System (AATS) Overview

This section describes the general process for completing the AATS test phase in preparation for electronic filing of ACA Information Returns. Starting in November 2016:

- Business rules are validated during AATS testing.
- AATS cannot handle stress or load testing.
- Response times in AATS do not mirror expected response times in Production.
- Live taxpayer data cannot be submitted for AATS testing.
- Test submissions will not be processed through IRS downstream systems.
- Taxpayer Identification Numbers will be validated against a mock database.

Refer to the Affordable Care Act Assurance Testing System (AATS) Information Returns Tax Year 2016/Processing Year 2017 page for the most current information on the testing schedule, and Known Issues.

Please refer to Section 6, Testing Guidelines for Software Developers, for detailed information regarding testing.

Note: AATS will not include extensions or waiver scenarios for TY 2016.

2.1 Who Must Test?

The IRS will receive and process information returns reporting on individual health insurance coverage from:

- Issuers (e.g. health insurance issuer, sponsor of a self-insured health plan, government agency that administers government-sponsored health insurance programs, or other entity) using Forms 1094/1095-B.
- Applicable Large Employers (ALE) (e.g. employers with 50 or more full-time equivalent employees) using Forms 1094/1095-C.

Software Developers must pass all applicable test scenarios for the forms the software package supports, before the software packages are approved. The ability to "communicate" with the IRS is established when the Software Developer submits their test submission scenario; no separate communications test is required for Software Developers. Transmitters, including Issuers, must use approved software to successfully execute a communication test.

Transmitters and Issuers are required to complete communication testing to transmit information returns to the IRS only for the first year in which they will transmit returns.

Note: Transmitters, who passed AATS for Tax Year 2015, will not have to retest for Tax Year 2016. Transmitter Control Codes (TCC) will remain in Production status. New participants will need to comply with test requirements for Tax Year 2016.

Note: Software Development organizations wishing to also transmit ACA documents to AIR must apply for two TCC. Apply for one TCC for the role of Software Developer, and the other TCC for the role of Transmitter and/or Issuer.

Software Developers need a new Software ID for each tax year and each ACA Information Return Type they support. The software information must be updated yearly on the *ACA Application for TCC* available on [e-Services](#) at irs.gov. Annual AATS testing is required for Software Developers.

2.2 What Is Tested?

The type of testing required is determined by the selected role on the *ACA Application for TCC*.

Software Developers are not limited to testing only the forms provided in the scenarios. The IRS strongly recommends that Software Developers use the AATS system to do additional testing. After passing AATS testing, test data using only the following ranges for SSNs/EINs and name controls. More information on individual name controls can be found within Publication 4164 and business name controls within Publication 4163. See Tables 2-1 and 2-2 below:

Table 2-1 Valid EIN Ranges and Name Controls

EIN RANGE	NAME CONTROL
00-0000001 through 00-0000100	HELP
00-0000101 through 00-0000200	HIDE
00-0000201 through 00-0000300	WORK
00-0000301 through 00-0000400	SELI
00-0000401 through 00-0000500	GAMM
00-0000501 through 00-0000600	DARR
00-0000601 through 00-0000700	PARK
00-0000701 through 00-0000800	CARR
00-0000801 through 00-0000900	PATT
00-0000901 through 00-0001000	SACR

Table 2-2 Valid SSN Ranges and Name Controls

SSN RANGE	NAME CONTROL
000-00-0001 through 000-00-0100	HERR
000-00-0101 through 000-00-0200	MART
000-00-0201 through 000-00-0300	WILL
000-00-0301 through 000-00-0400	SOUT
000-00-0401 through 000-00-0500	GAVI
000-00-0501 through 000-00-0600	DAVI
000-00-0601 through 000-00-0700	NICH
000-00-0701 through 000-00-0800	CAME

000-00-0801 through 000-00-0900	JONE
000-00-0901 through 000-00-1000	SCOT

The AATS test scenarios consist of submission narratives which define the data to be included in each test submission for Forms 1094/1095-B and Forms 1094/1095-C. The forms used in the scenarios may not include information for every line. The scenarios are designed so that information will not be required in every field. Answer keys depicting how the form should be completed are provided for each predefined test scenario for your convenience.

Note: For Tax Year 2016, IRS is providing two options for submitting test scenarios:

- Option 1; Develop test scenarios using data based on criteria specified within the submission narrative, or
- Option 2; Use the detailed scenarios with data predefined by IRS

To pass AATS testing the following conditions should be met:

- All transmissions for the forms supported by the software must be error free.
- The Transmitter, Issuer or Software Developers must be able to view the Receipt ID (refer to Sec. 4.4 for information on Receipt ID) and use the Receipt ID to retrieve the Acknowledgement status for the transmission.
- Transmitters must complete a communications test. Refer to Section 5.

Correction scenarios are provided but are not required for completion to pass AATS testing. Correction scenarios are designated by the letter “C” following the scenario number. Example: “2C”. Correction scenarios will be reviewed if submitted. Refer to Table 6-1 for a complete listing of test scenarios.

All AATS scenarios are available on the Affordable Care Act Assurance Testing System (AATS) Information (including the AATS Updates, Known AATS Issues and ReadMe files) page: [Affordable Care Act Information Returns \(AIR\) Assurance Testing System \(AATS\) Information](#)

2.3 When To Test?

The TY 2016 AATS testing begins in November 2016, for Software Developers, Transmitters, and Issuers with an assigned TCC that are filing Information Returns for the first time. If a Software Developer, Transmitter or Issuer passed AATS for TY 2015, the test environment will be available for optional testing for TY2016.

2.4 Why Is Testing Required?

The purpose of required testing prior to Production is to ensure that:

- IRS can receive and process the electronic information returns.
- Software Developers, Transmitters, and Issuers can send electronic information returns and retrieve Acknowledgments.
- Software Developers, Transmitters, and Issuers use the correct format and electronic filing specifications for the Information Returns Platform.

3 ACA Application for Transmitter Control Code (TCC)

To transmit to the ACA Assurance Testing System, firms or organizations must have ACA Transmitter Control Codes (TCC) for each role on their *ACA Application for Transmitter Control Code*. If you submitted an ACA Application for TCC previously and received a TCC, you do not need to apply for new TCCs; however, you may need to update it. The table below will assist you in determining if you need to apply for an Affordable Care Act Information (AIR) transmitter control code (TCC).

If...	And...	Then
I have a completed application, but need to add a role? E.g. I am a transmitter, but I plan on developing my own software this year.		Add the new role or roles to your existing application.
I have a complete application with software packages for tax year 2014 or 2015.		Add the new software packages for the new tax year to obtain your new Software IDs. Also update your application with any changes, e.g. new Contacts or Responsible Officials.
I am a commercial Software Developer creating software and selling software packages to employers and insurance issuers/carriers,	I will transmit information for employers or insurance issuers/carriers,	Select both the Software Developer role and the Transmitter role on your application.
I am an employer or insurance issuer/carrier purchasing a software package,	I will transmit my own information returns	Select the role of Issuer on your application.
I am an employer or insurance issuer/carrier purchasing a software package,	I will transmit my own information returns and transmit for other employers or insurance issuer/carriers,	Select the role of Transmitter on your application. Note: The TCC for a Transmitter can be used to transmit your own returns and others. You may not use an Issuer TCC to transmit other's information returns.
I am an employer or insurance issuer/carrier creating my own software package, or who has contracted with someone to develop a unique package for my sole use,	I will perform the software testing with the IRS and transmit my own information returns,	Select the role of Software Developer and Issuer on your application.

How Do I Apply for Transmitter Control Code

Step 1 Before using any IRS e-Services tools - including the AIR system - all responsible officials and contacts in the business or organization must complete the [e-Services Registration](#). The registration process authenticates the individuals listed on the application.

Important: Responsible Officials and Contacts must register through e-Services before you can apply for your TCC. After completing the registration questions, you must log back into the e-Services web site within 28 days of your registration to enter your confirmation code you received via U.S. Postal Mail. If all individuals listed on the application are not registered and confirmed the application will remain in "Saved" status and TCCs will not be assigned.

Step 2 The Responsible Official will have access to the ACA Application for TCC via e-Services. The Responsible Official must complete the application and all Responsible Officials must sign the terms of agreement with the PIN they created during the registration process. When the application is in completed status, the Transmitter Control Code(s) will be visible online and will be mailed to you via U.S. Postal mail.

Each role selected on the application - software developer, transmitter, and issuer - results in a separate TCC. When conducting software testing with the IRS, use the software developer TCC, if you are transmitting information returns you will use the transmitter or issuer TCC.

3.1 Roles & Responsible Officials

The *ACA Application for TCC* may include one or more of the following roles:

- **Software Developer:** An organization writing either origination or transmission software according to IRS specifications.
- **Transmitter:** A third-party sending the electronic information returns data directly to the IRS on behalf of any business.
- **Issuer:** A business filing their own ACA Information Returns regardless of whether they are required to file (transmit 250 or more of the same type of information return) or volunteer to file electronically. The term issuer includes any person required to report coverage on Form 1095-B and any Applicable Large Employer required to report offers of coverage on Form 1095-C and file associated transmittals on Form 1094-B or 1094-C.

Depending on the roles selected on the *ACA Application for TCC* one or more TCCs will be assigned. Each TCC will have an indicator of Test “T” or Production “P” and the status of Active, Inactive, or Dropped.

For additional information on role selection for the ACA Application for Transmitter Control Code (TCC), please refer to Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns (AIR) for Software Developers and Transmitters (Processing Year (PY) 2017)*.

The *ACA Application for TCC* requires entry of Responsible Official and Contact information. Definitions of a Responsible Official and Contact are:

Responsible Official - individuals with responsibility for the authority over the electronic filing of ACA Information Returns operation for the firm or organization location. Responsible Official is also the first point of contact with the IRS who has authority to sign original/revised *ACA Application for TCC*, and is responsible for ensuring that all requirements are adhered to. At least two Responsible Officials will need to be listed on the application. All Responsible Officials will be required to sign the application. A Responsible Official can also be a Contact on the application.

Contacts - individuals who may be responsible for transmitting and/or are available for inquiries from the IRS on a daily basis. A minimum of two required Contacts and a maximum of 10 contacts allowed per application.

Below are the available titles for Responsible Officials:

Table 3-1 Responsible Officials and Acceptable Contacts

Business Type	Titles
Partnership and Limited Liability Partnership	Partner, General Partner, Limited Partner, LLC Member, Manager, Member, Managing Member, President, Owner, Tax Matter Partner (TMP)
Corporations, Personal Service Corporation and Limited Liability Corporations	President, Vice President, Corporate Treasurer/Treasurer, Assistant Treasurer, Chief Accounting Officer (CAO), Chief Executive Officer (CEO), Chief Financial Officer (CFO), Tax Officer, Chief Operating Officer, Corporate Secretary/Secretary, Secretary Treasurer, Member
Association, Credit Union, Volunteer Organization, State Government Agency	President, Vice President, Treasurer, Assistant Treasurer, Chief Accounting Officer, Tax Officer, Chief Operating Officer, Chief Executive Officer (CEO), Chief Financial Officer (CFO), Executive Director/Director, Chairman, Executive Administrator/Administrator, Receiver, Pastor, Assistant to Religious Leader, Reverend, Priest, Minister, Rabbi, Chairman, Secretary, Director of Taxation, Director of Personnel, Tax Officer
Sole Proprietor	Owner, Sole Proprietor, Member, Sole Member

After all listed Responsible Officials have entered their PIN on the Terms of Agreement page, submit the application for processing.

Note: All Responsible Officials and Contacts on the application must be registered with e-Services before the application can be submitted.

The application does not have to be completed in a single session. A tracking number is provided when the application is submitted or when the application is in “Saved” status.

Each Responsible Official will sign the Terms of Agreement using the PIN that was selected during the e-Services Registration process.

Note: *In certain situations the information submitted requires further review by the IRS before a TCC can be issued. In these cases, the IRS will contact the Responsible Official of record regarding any additional information that may be needed.*

Once an ACA Application for TCC is processed and completed, TCCs, and Software IDs, if applicable, are sent via U.S. Postal Service (USPS) and are available on the summary screen of the applicant’s online application. Applicants will receive a TCC for each role selected on their application.

3.2 Transmitter and Issuer TCCs

Transmitters, including Issuers, are issued a TCC in Production status, or "P"; however, the Form Indicator associated with the TCCs is in Test until required Communication Testing is completed.

An example of the Transmitters TCC and Form Indicator:

[Application History](#) | [Update Current Status](#)

TCC Information:

Role	T/P Indicator	TCC	Status	Add a TCC
Transmitter	P ▼	AA000	Active ▼	ADD

Form T/P Indicators:

Role	Forms	T/P Indicator	Transmission Method
Transmitter	1094/1095B	T ▼	ISS-A2A - System Enroller, ISS-UI for ACA Internet Transmitter
	1094/1095C	T ▼	ISS-UI for ACA Internet Transmitter, ISS-A2A - System Enroller

Figure 3-1 Example of Transmitter TCC and Form Status

If you already have a transmitter or issuer TCC and you passed a communication test in FY 2015, you do not need to conduct any further testing. Your TCC will remain in "P" status. If you are submitting a new application or have never completed the communication test, your Form Indicator will remain set to "T" until you perform a communication test. See Section 5 for more information on Communication Testing.

Note: The Transmitter and Issuer TCC should be used in the production environment, once the form indicator has been moved to production. Only the Software Developer TCC will always remain in test status, even after AATS has been passed.

If you require additional TCCs for the Transmitter or Issuer role on your application, a Responsible Official listed on your application may contact the help desk at 1-866-937-4130 for assistance.

3.3 Software Developers TCC

Important: Software Developers do not have to apply for a new TCC each year; however, Software Package information must be updated annually online through the *ACA Application for TCC*. New Software IDs will be assigned for each tax year. To update your application, the Responsible Official should go to the Application Details page and click the "Add" button under the Software Developer Package List.

The Software Developer TCC is permanently assigned to Test Status After selecting the Software Developer role on the application, additional information about the transmission method and the software packages being developed is required:

- The tax year(s) for the information returns supported,
- Forms
- Transmission method(s)
 - Application-to-Application (A2A) which is ISS-A2A – System Enroller,
 - User Interface (UI) which is ISS-UI for ACA Internet Transmitter)
- form type
- software package type (Commercial Off the Shelf (COTS), Online, In-house)
 - **COTS Packages:** A package that will be sold for a customer to use within their office
 - **Online Packages:** These packages will enable companies to complete the forms on-line and a third party will transmit the information to the IRS.

- **In-house Packages:** A package that is developed within a company solely for that company's use.

A software developer can have multiple software packages for each year and each package is tested separately. Each Software Package and Form has a separate status; if your Software Package supports more than one Form (e.g. 1094/1095-B and 1094/1095-C); both Forms must be in testing and approved for Production before the full Software Package is moved in Production.

An example of the Software Package status selected by the Software Developers:

Software IDs:

Year	SW Package	Status	Software Product Name	Forms	Software ID	Status	Transmission Method
2013	In-house Package	Test	Product 2 methods for both forms	1094/1095B	13A0000394	Test	ISS-UI for ACA Internet Transmitter, ISS-A2A - System Enroller
				1094/1095C	13A0000396	Test	ISS-UI for ACA Internet Transmitter, ISS-A2A - System Enroller, ISS-UI for ACA Internet Transmitter
2016	Online Package	Test	Product3	1094/1095B	16A0000398	Test	ISS-UI for ACA Internet Transmitter
2016	COTS Package	Test	test	1094/1095B	14A0000397	Test	ISS-A2A - System Enroller, ISS-A2A - System Enroller

Figure 3-2 Software ID and Status

4 ACA Information Returns Test Transmissions

4.1 Overview of AATS Customer Experience

Using the information provided in Section 6.2, Submission Narrative and Associated Test Scenarios, the Transmitter or the Issuer creates the applicable files in Extensible Markup Language (XML) format for the forms they will test. Using the transmission method identified on the *ACA Application for TCC*, the Transmitter or Issuer will send the files to AIR.

Many fields within the schema are optional because data are not required for all reporting types. It is essential for the filer to review the form instructions to identify the specific data that must be provided for your specific reporting type. Form instructions provide guidance as to which lines require data and an explanation of the codes that may be needed for entry based on your filing needs. Business Rules enforce the filing requirements identified in the form instructions. Review the business rules to ensure that all validations required in your submission are accounted for. All data provided in submissions are subject to validations, both at the schema and business rule level.

New for Tax Year 2016: Inclusion of blank tags, empty tags or null tags will result in rejection of the transmission.

Each transmission to AIR must include a new Unique Transmission Identifier (UTID). Application-to-Application (A2A) Transmitters or Issuers will generate the UTID for both the transmission and the Acknowledgement request. User Interface (UI) Transmitters will generate the UTID for the transmission only. Information regarding the UTID is included in Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns (AIR) for Software Developers and Transmitters (Processing Year (PY) 2017)*. The Receipt ID (refer to Sec. 4.4 for information on Receipt ID) is used to retrieve the acknowledgement after the IRS processes the transmission.

Note: When resubmitting a rejected transmission, make sure a new UTID is generated for the resubmission.

Once the transmission has been processed, a status will be provided in the acknowledgement.

Table 4-1 below, defines the statuses that may be present in the acknowledgment. A status of “Processing” indicates that validation has not been completed. If there is a status of “Accepted”, the submitter must contact the Help Desk for final validation review, and will receive an incident number. This incident number must be provided whenever a question is asked relative to the submission. If you receive a status of “Accepted with Errors” or “Partially Accepted”, the errors must be corrected and resubmitted.

If the transmission is rejected (contains manifest and/or header errors), the tester may receive the rejection notification immediately and/ or when they retrieve their Acknowledgement. Once a Receipt ID is generated, providing no fatal errors were found in the manifest and/or headers, AIR validates the test scenarios included in the submission(s).

Table 4-1 AATS Acknowledgement Status, Response and Action

Status	Response	Action
Processing	IRS has not completed processing the transmission	Check back later - if this status persists for more than two days, contact the help desk for further assistance: Telephone number 1-866-937-4130
Accepted	IRS has completed processing the transmission and found no errors	Contact the help desk for confirmation and update of the TCC and/or Form Indicator
Accepted with Errors	IRS has completed processing the transmission, no submission is rejected and the errors are documented in the Error Data File attached to the Acknowledgement	Correct and resubmit Note: The help desk cannot provide any additional detail other than the information returned in your Acknowledgement information returned in your
Partially Accepted	IRS has completed processing, one or more submissions within the transmission have been rejected and one or more submissions within the transmission have been accepted	Correct and resubmit
Rejected	IRS has rejected the transmission – depending on why the transmission was rejected, an Error Data File may or may not be attached to the Acknowledgement	Review, correct and resubmit the entire transmission
Not Found	IRS could not find a transmission corresponding to the Receipt ID provided	Verify Receipt ID and resubmit Acknowledgement request

Please refer to the AIR Submission Composition and Reference Guide for details on the status indicators.

Please refer to Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns (AIR) for Software Developers and Transmitters (Processing Year (PY) 2017)* for details on the Replacement Process.

4.2 Transmission Channels

The IRS has two transmission channels for the testing environment for AIR:

- **The Information Submission Service (ISS)-UI (UI) channel** –A Web Browser based Graphical User Interface that allows Transmitters and/or Issuers to upload two XML files (one with manifest information and one with forms data) to the IRS and to retrieve the Acknowledgement/Status of each particular submission via their Web Browser.
Note: Chrome web-browser has greater compatibility with the interface than Internet Explorer or FoxFire.
- **The ISS-A2A (A2A) channel** – Simple Object Access Protocol (SOAP) messaging with Message Transmission Optimization Mechanism (MTOM) attachments built on a Services Oriented Architecture (SOA) that allows Transmitters and/or Issuers to file forms with the IRS and check submission status via applications running on their local computer systems.

For additional information, see Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns (AIR) for Software Developers and Transmitters Processing Year (PY) 2017*, Section 5, and Transmission Methods for AIR.

4.3 Validating Manifest Elements in Test Transmissions

Test transmissions for AIR must include the following information in the manifest:

- Test transmission requires the inclusion of a Test File Indicator (XML [TestFileCd](#)) set to "T". If the Test File Indicator is not set to "T", the transmission will be rejected. The Test File Indicator must be in the same status as the Form Indicator maintained in the IRS; if the status does not match, the transmission will be rejected.
- The TCC is required and is part of the Unique Transmission ID (XML [UniqueTransmissionId](#)). AIR will extract the TCC from the Unique Transmission ID. AIR will verify the TCC exists, and if the TCC does not exist, or the TCC is in a state other than "Active", the transmission will be rejected.
- The transmission requires the inclusion of a Form Type Code (XML [FormTypeCd](#)) to identify the forms that are being submitted. The Form Type Code must be either "1094/1095-B" or "1094/1095-C". The IRS maintains a status for each Form Type Code for each TCC.
- The transmission must include a verifiable Software ID (XML [SoftwareId](#)). Unlike the AIR Production system where the Software ID Status must be in the "Production" state, AATS will accept transmissions from a verifiable Software ID regardless of the Software ID state ("Production" or "Test"). If AATS cannot verify the Software ID, the transmission will be rejected.

AATS will verify that the Test File Indicator is set to "T" and will reject the transmission otherwise.

For more information on the AIR Manifest, refer to AIR Submission Composition & Reference Guide on the [AIR Program Overview](#) page. For technical assistance in resolving manifest errors, contact the [AIR Mailbox](#).

4.4 Receipt ID

The Software Developer, Transmitter and/or Issuer will receive a Receipt ID as part of the synchronous session when submitting a transmission to the IRS if the transmission passes the initial validation by ISS. The Receipt ID will either be returned in the SOAP Response if the A2A Channel is utilized or on a web page in their Web Browser if ISS-UI Channel is utilized. The Receipt ID should be retained by the user; the Receipt ID is used by the Software Developer, Transmitter, or Issuer to request the acknowledgement for that transmission from the IRS.

Use the Receipt ID to request an Acknowledgement file which provides one of six statuses: Processing, Accepted, Accepted with Errors, Partially Accepted, Rejected, and Not Found.

4.5 Acknowledgement Files

Once the transmission is received, AIR will execute schema validation on the ACA Information Returns. Any condition which triggers an error will be identified and reported in the MTOM attachment that will be returned in the SOAP Response if the A2A Channel is utilized or on a web page in their Web Browser if ISS-UI Channel is utilized.

The Receipt ID will be used to retrieve the Acknowledgement applicable to the specific transmission. All errors identified per test scenario must be corrected and submitted in a new transmission before the submission and associated test scenarios can be passed.

In PY 2017, error messages are more detailed and provide the exact rule number and rule text for all errors identified in the submission. All errors must be corrected before the test scenario can pass AATS.

Use the Receipt ID to request an Acknowledgement file which provides one of six statuses: Processing, Accepted, Accepted with Errors, Partially Accepted, Rejected, or Not Found. Refer to the AIR Submission Composition and Reference Guide for details regarding the definition and description of these status indicators. Also refer to Table 4-1, AATS Acknowledgement Statuses, Response, Action table, in this publication.

4.6 XML Resources

Listed below are XML-related resources: specifications, editors, and parsing frameworks. The IRS does not endorse any third-party XML products, whether commercial, open source, or privately produced. All references listed in the following sections are provided for informational purposes only. Any third-party editor or parser yielding valid, well-formed XML may be used.

4.6.1 World Wide Web Consortium (W3C) XML Specifications and General Information

- [XML](#)
- [XML Schema](#)
- [The Extensible Style sheet Language Family \(XSL\)](#)
- [SOAP Specifications](#)
- [SOAP MTOM](#)
- [SOAP 1.1 Binding for MTOM 1.0](#)

4.6.2 XML Editors with Validating Parser Support

- [Altova XMLSpy XML Editor](#)
- [Microsoft XML Notepad 2007](#)
- [Notepad](#)
- [Oxygen XML Editor](#)
- [Stylus Studio](#)

4.6.3 Validating Parser Frameworks

- [Apache Xerces Project – xerces.apache.org](#)
- [Microsoft Core XML Services \(MSXML\) 6.0](#)

5 Communications Test for Transmitters and Issuers

Transmitters and Issuers must use approved software (software that has passed AATS) to prepare and transmit ACA Information Returns and they must complete a communications test. Note: If you passed a communication test previously (e.g. TY 2015), there is no need to conduct an additional communication test. New transmitters and Issuers must perform communications testing using the same application software used to transmit information returns:

- When transmitting ACA Information Returns through ISS-UI, perform the Communications test through ISS-UI
- When transmitting ACA Information Returns through ISS-A2A, perform the Communications test through ISS-A2A
- When transmitting ACA Information Returns through both channels, perform the Communications tests through both channels

Transmitters and Issuers will be provided a Receipt ID and access to the Acknowledgment files, which will consist of the submission status plus any errors or alerts. Instructions on obtaining the acknowledgement using the Receipt ID are found in Publication 5165.

The test is passed when the customer receives a status of Accepted or Accepted with Errors. Transmitters and issuers must contact the help desk at 1-866-937-4130 and provide their Receipt ID to have their Transmitter and/or Issuer Form Indicator moved to P. Further communications testing is not required when adding additional forms.

Software Developers who are also Transmitters or Issuers will not be required to perform a separate communication test. The Transmitter or Issuer may request the role of Software Developer on their application to receive a TCC which can be used to continue testing once the original TCC with the role of Transmitter or Issuer has been moved to Production status.

Please refer to Section 6.2, Submission Narrative and Associated Test Scenarios, for a list of scenarios.

6 Testing Guidelines for Software Developers

For Software Developers, the TCC is set to “T” permanently, and Form T/P Indicator will be set to “T” for Test. The following rules apply to transmissions.

- A transmission must contain at least one Transmittal, which can be either Form1094-B or Form 1094-C.

- A transmission may consist of one or more submissions as long as the transmission only contains either Forms 1094/1095-B submissions or Forms 1094/1095-C submissions and not both.
- A submission consists of one transmittal record (Form 1094), and the associated information return records (Form(s) 1095). Exception: A correction to Form 1094-C, Authoritative Transmittal must be submitted without a 1095-C associated form.

Note: The transmission will be rejected if it contains null, blank or empty tags in your XML.

6.1 Criteria for Passing AATS Submission Tests

A transmission submitted to AATS requires certain XML elements included in the manifest that identify information about the Transmitter and the transmission. These elements are used to validate the transmission against a set of validation rules to ensure the transmission meets the requirements of AATS.

The test transmission requires the inclusion of a Test File Indicator (XML *TestFileCd*) set to "T". If the Test File Indicator is not set to "T", the transmission will be rejected.

All AATS submissions for the forms that are supported by the software must be passed before the Form Indicator will be changed to "P". When all required test scenarios have been completed with a status of "Accepted", call the Help Desk at 1-888-937-4130 for final review to have the software package and software ID status moved from "T" (test) to "P" (production). The submission will only be accepted in XML-format. ASCII format and PDF format are not supported for these forms. Once the form indicator has been moved to production, there is a 48-hour waiting period before transmissions can be sent to the production environment. If the timeframe is not met, a manifest error (AIRMF) stating the TCC is not valid will be issued. IRS will not send notification when the form indicator has been moved to Production Status.

To validate the status of your software and TCCs, log into e-services and review the Summary page. See the Tutorials available on the e-service toolbar for more assistance.

https://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/aca_app_tutorial_online.pdf

The software developer TCC will remain in test status so it can be used in the AATS environment for additional testing should a need arise. The Transmitter or Issuer TCC should be used in transmitting in the production environment.

6.2 Submission Narrative and Associated Test Scenarios

For Issuers and Software Developers, Table 6-1 below identifies the required test scenarios. For Tax Year 2016, IRS is providing the option of completing predefined test scenarios or criterion-based scenarios, but not both. Additionally, correction scenarios are optional and are not required to pass AATS.

Table 6-1 Required Test Scenarios

Issuers and Software Developers	Description	Option 1: Predefined Test Scenarios	Option 2: Criteria-Based Test Scenarios
Forms 1094/1095-B B Form COTS software package consists of: Scenarios 1, 2, 6 & 8 This package is sold to a customer to use within their office and is for insurers that are a Non-Government Entity.	Non-Government Entity Scenarios	Scenario 1: 1094B 1 -0 1095B 1-1 & 1-2 and Scenario 2: 1094B 2-0 10945B 2-1	Scenario 13: 1094B 13-0 1095B 13-1 & 13-2 and Scenario 14: 1094B 14-0 1095B 14-1 & 14-2
Forms 1094/1095-B * Government Sponsored Medicaid or CHIP	Medicaid Scenario	Scenario 6: 1094B 6-0 1095B 6-1	n/a
Forms 1094/1095-B * Government Sponsored Medicare	Medicare Scenario	Scenario 8: 1094B 8-0 1095B 8-1	n/a
Forms 1094/1095-B - Optional	B Form Correction Scenariosnot required to pass AATS	Scenario 2C, 6C & 8C	n/a
Forms 1094/1095-C C Form COTS software package consists of: Scenarios 3, 4, 5, & 7 This package is sold to a customer to use within their office and includes Scenario 5 for employers with Employer Self-Insured Coverage.	Scenario 3 1094C - Authoritative Transmittal with Parts I, II, III, IV Completed 1095C - This ALE does not offer Employer Self-Insured Coverage. Do not complete Part III Scenario 4 1094C - Not an Authoritative Transmittal only Part I completed including lines 9-16 for Designated Government Entity. 1095C - This ALE does not offer Employer Self-Insured Coverage. Do not complete Part III. Scenario 5 1094C - Authoritative Transmittal with Parts I, II, III, IV Completed 1095C - This ALE offers Self-Insured Coverage. Complete Part III Scenario 7 1094C - Authoritative Transmittal with Parts I, II & III Completed 1095C - This ALE does not offer Employer Self-Insured Coverage. Do not complete Part III.	Scenario 3: 1094C 3-0 1095C 3-1 and Scenario 4: 1094C 4-0 1095C 4-1 & 4-2 & 4-3 and Scenario 5: 1094C 5 -0 1095C 5-1 & 5-2 and Scenario 7: 1094C 7-0 1095C 7-1	Scenario 9: 1094C 9-0 1095C 9-1 & 9-2 and Scenario 10: 1094C 10-0 1095C 10-1 & 10-2 and Scenario 12: 1094C 12-0 1095C 12-1 & 12-2
Forms 1094/1095-C * C Form In-house software package consists of: Scenarios 3, 4 & 7 This package is for employers who do not provide self-insured coverage and is developed within a company solely for that company's use.	Scenario 3 1094C - Authoritative Transmittal with Parts I, II, III, IV Completed 1095C - This ALE does not offer Employer Self-Insured Coverage. Do not complete Part III Scenario 7 1094C - Authoritative Transmittal with Parts I, II & III Completed 1095C - This ALE does not offer Employer Self-Insured Coverage. Do not complete Part III.	Scenario 3: 1094C 3-0 1095C 3-1 and Scenario 7: 1094C 7-0 1095C 7-1	Scenario 9: 1094C 9-0 1095C 9-1 and Scenario 10: 1094C 10-0 1095C 10-1 & 10-2
Forms 1094/1095-C * C Form Online software package consists of: Scenarios 3, 4, 5 & 7 This package will enable companies to complete forms on-line with a third party transmitting the information. This scenario listing is for employers where a Designated Government Entity will be completing their ACA Forms.	Scenario 3 1094C - Authoritative Transmittal with Parts I, II, III, IV Completed 1095C - This ALE does not offer Employer Self-Insured Coverage. Do not complete Part III Scenario 4 1094C - Not an Authoritative Transmittal only Part I completed including lines 9-16 for Designated Government Entity. 1095C - This ALE does not offer Employer Self-Insured Coverage. Do not complete Part III. Scenario 5 1094C - Authoritative Transmittal with Parts I, II, III, IV Completed 1095C - This ALE offers Self-Insured Coverage. Complete Part III Scenario 7 1094C - Authoritative Transmittal with Parts I, II & III Completed 1095C - This ALE does not offer Employer Self-Insured Coverage. Do not complete Part III.	Scenario 3: 1094C 3-0 1095C 3-1 and Scenario 4: 1094C 4-0 1095C 4-1 & 4-2 & 4-3 and Scenario 5: 1094C 5 -0 1095C 5-1 & 5-2 and Scenario 7: 1094C 7-0 1095C 7-1	Scenario 9: 1094C 9-0 1095C 9-1 and Scenario 10: 1094C 10-0 1095C 10-1 & 10-2 and Scenario 11: 1094C 11-0 1095C 11-1 & 11-2 and Scenario 12: 1094C 12-0 1095C 12-1 & 12-2
Forms 1094/1095-C – Optional	C Form Correction Scenariosnot required to pass AATS	4C, 5C and 7C	n/a
<p>* Issuers or Software Developers must notify IRS on the ACA Application for TCC in the comments section by adding a notation that you are a Non-Government Entity submitting B Forms, if your organization is a government sponsor of Medicaid, Medicare or CHIP submitting B Forms, are not a Designated Government Entity submitting C Forms, or do not offer Employer Provided Self-Insured Coverage submitting C Forms. This will indicate your eligibility to complete one of the scenario listing exceptions above. If you do not include a comment on your ACA Application for TCC, you will be required to complete all scenarios for your ACA Form.</p> <p>If a notation within the comments section of your ACA Application for TCC is not included you will be required to complete all scenarios for each form which includes:</p> <p>B Forms COTS Software Package - Scenarios 1, 2, 6 & 8 C Forms COTS Software Package - Scenarios 3, 4, 5, & 7 C Form Online Software Package - Scenarios 3, 4, 5 & 7 C Form In-house Software Package - Scenarios 3, 4 & 7</p>			

For Tax Year 2016, Software Developers supporting Form 1094/1095-B must complete the test scenarios listed in Table 6-1 above. **Exception:** Software Developers or Issuers required to submit Test Scenarios 6 or 8 notify the IRS that you are a government sponsor of Medicaid, CHIP, or Medicare, and include the following notation in the comment section of the Software Developer page of your *ACA Application for TCC*: ***“In-House Software, organization is government sponsor of Medicaid, CHIP, or Medicare.”***

Software Developers supporting Forms 1094/1095-C must complete the test scenarios listed in Table 6-1 above. **Exception:** Software Developers or Issuers, who do not offer self-insured coverage, are not required to complete Test Scenario 5. Notify the IRS you are not required to complete submission 5, include the following notation in the comment section of the Software Developer page of your *ACA Application for TCC*: ***“In-House Software, employer does not offer self-insured coverage.”***

Each submission narrative contains all of the information needed to complete the required forms that are included in the submission and prepare the XML. It is essential that the Software Developer carefully read the Instructions for Forms 1094-B and 1095-B or Instructions for Forms 1094-C and 1095-C; whichever is applicable, prior to preparing the submission. For example, the Form 1095-C requires the use of Codes, not defined in the narrative, which must be included within your submission where appropriate. The Codes are defined in the Instructions. The scenario summary is in Table 6-2 below.

The forms used in the scenarios may not include information on every line. The scenarios are designed so that information will not be required in every field.

Note: *Do not use names or Social Security Numbers (SSNs) other than the ones indicated in test scenarios.*

The IRS strongly recommends that each information return be run against a validating parser prior to transmission.

6.2.1 Correction Scenarios

The correction scenarios are optional. Filing a correction scenario will require the following information:

- **Prerequisite:** You must have an “Accepted Acknowledgment” for the previously submitted submission before you can submit the Corrected Scenario.
- The Transmission will be a Correction Transmission and will contain 1094-C or 1095 B/C records that are marked as corrected.
- Populate the Corrected Unique Record ID (CURID) with the Unique Record ID (URID) that the IRS returned in the “Accepted Acknowledgment” for the Original Submission.
- You can only submit a correction to an original transmission.
- You also must submit a "C" for the element TransmissionTypeCd.

For example, Scenario 3C will require an “Accepted Acknowledgment” and the associated URID from the original Submission 3.

For additional information on the Corrections Process, please refer to Pub 5165 *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns (AIR) for Software Developers and Transmitters (Processing Year (PY) 2017)*.

Table 6-2 AATS Test Scenario Summary

Issuers and Software Developers	Option 1: Predefined Test Scenarios	Option 2: Criterion-Based Test Scenarios
Forms 1094/1095-B - Optional	2C, 6C and 8C	
Forms 1094/1095-C – Optional	4C, 5C and 7C	

The following example, Figure 6-1 below, illustrates a Test Scenario Example containing mock data rendered in PDF format for Form 1094-B:

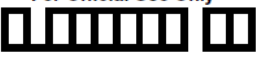
Form 1094-B Department of the Treasury Internal Revenue Service		Transmittal of Health Coverage Information Returns Information about Form 1094-B and its separate instructions is at www.irs.gov/form1094b .		Version A, Cycle 4 110116 OMB No. 1545-2252 2016
1 Filer's name Hestone		2 Employer identification number (EIN) 000000032		For Official Use Only 
3 Name of person to contact Bob Smith		4 Contact telephone number 5552121212		
5 Street address (including room or suite no.) 15 Somewhere Avenue		6 City or town Midtown		
7 State or province NY		8 Country and ZIP or foreign postal code 10138		
9 Total number of Forms 1095-B submitted with this transmittal		216		
Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.				
Signature		Title		Date
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 61570P Form 1094-B (2016)				

Figure 6-1 Test Scenario Example

To successfully execute Test Scenario 1.0, the testing entity will include only the data on this form exactly as it appears on this form. The data on the form above must be represented in XML format based on the XML Schema for the Form 1094-B. Transmissions are subject to the same XML Schema validation that will be performed in Production AIR System.

The following example illustrates what the XML will look like reporting data on Form 1094-B:

```

<?xml version="1.0" encoding="UTF-8" standalone="yes" ?>
- <Form1094BUpstreamDetail recordType="" lineNum="0"
  xmlns:ns2="urn:us:gov:treasury:irs:common"
  xmlns="urn:us:gov:treasury:irs:ext:aca:air:7.0">
  <SubmissionId>1</SubmissionId>
  <ns2:TaxYr>2016</ns2:TaxYr>
- <BusinessName>
- <BusinessNameLine1Txt>Hesstone</BusinessNameLine1Txt>
  </BusinessName>
  <ns2:TINRequestTypeCd>BUSINESS_TIN</ns2:TINRequestTypeCd>
  <ns2:EmployerEIN>000000032</ns2:EmployerEIN>
- <ContactNameGrp>
- <PersonFirstNm>Bob</PersonFirstNm>
  <PersonLastNm>Smith</PersonLastNm>
  </ContactNameGrp>
  <ContactPhoneNum>5552121212</ContactPhoneNum>
- <MailingAddressGrp>
- <USAddressGrp>
  <AddressLine1Txt>15 Somewhere Avenue</AddressLine1Txt>
  <ns2:CityNm>Midtown</ns2:CityNm>
  <USStateCd>NY</USStateCd>
  <ns2:USZIPCd>10138</ns2:USZIPCd>
  </USAddressGrp>
  </MailingAddressGrp>
  <Form1095BAttachedCnt>216</Form1095BAttachedCnt>
  <ns2:SignatureDt>2016-06-26</ns2:SignatureDt>
  </Form1094BUpstreamDetail>

```

Figure 6-2 XML Schema Example

6.3 Formatting the Entities

The business entities presented in scenarios are shown in common usage. Refer to Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters (Processing Year 2017)*, for proper formatting of business name lines and addresses using XML e-file Types.

Example:

Test Scenario:

Help For All, Inc.
31 Any Street
Anytown, MD 20901

XML Format Example:

```
<BusinessName>  
  <BusinessNameLine1Txt>Help For All Inc</BusinessNameLine1Txt>  
</BusinessName>  
  
<air7.0: MailingAddressGrp>  
  <USAddressGrp>  
    <AddressLine1Txt>31 Any St</AddressLine1Txt>  
    <CityNm>Anytown</CityNm>  
    <USStateCd>MD</USStateCd>  
    <USZIPcd>20901</USZIPCd>  
  </USAddressGrp>  
</air7.0: MailingAddressGrp>
```

Figure 6-3 Formatting Example

6.4 Strong Authentication

Refer to Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns (AIR) for Software Developers and Transmitters (PY 2017)* for information on strong authentication.

6.5 Signature Requirements

For Forms 1094-B and Form 1094-C there are no electronic signature requirements for TY 2016.

However, there are requirements to sign certain parts of the message to ensure safe and secure communications. For specifics of digitally signing portions of the SOAP message, Transmitters, including Issuers, are required to have a valid x.509 Digital Certificate. Please refer to the AIR Submission Composition and Reference Guide. Transmissions that do not meet this requirement will be rejected.

7 Appendix A: Acronyms List

ACRONYM	DEFINITION
A2A	Application-to-Application
AATS	ACA Assurance Testing System
ACA	Affordable Care Act
AIR	ACA Information Returns
ALE	Applicable Large Employer
CHIP	Children's Health Insurance Program
COTS	Commercial Off the Shelf
EFIN	Electronic Filing Identification Number
ETIN	Electronic Transmitter Identification Number
FIRE	Filing Information Returns Electronically
HCERA	Health Care and Education Reconciliation Act of 2010
ISS	Information Submission Service
MTOM	Message Transmission Optimization Mechanism
PII	Personally Identifiable Information
PPACA	The Patient Protection and Affordable Care Act
SOA	Services Oriented Architecture
SOAP	Simple Object Access Protocol
TCC	Transmitter Control Code
UI	User Interface
USPS	United States Postal Service
UTID	Unique Transmission Identification
XML	Extensible Markup Language